## **Introduced by Senator Cedillo**

## February 20, 2003

An act to repeal Section 401.9 of the Revenue and Taxation Code, relating to taxation.

## LEGISLATIVE COUNSEL'S DIGEST

SB 616, as introduced, Cedillo. Property taxation.

Existing law provides that contracts entered into pursuant to the California Land Conservation Act of 1965 and recorded between January 1, 1997, and February 28, 1997, and land zoned as timberland pursuant to specified statutory provisions between January 1, 1997, and February 28, 1997, shall be deemed timely for purposes of inclusion on the January 1, 1997, property tax roll.

This bill would repeal those provisions.

Vote: majority. Appropriation: no. Fiscal committee: no. State-mandated local program: no.

*The people of the State of California do enact as follows:* 

- 1 SECTION 1. Section 401.9 of the Revenue and Taxation 2 Code is repealed.
- 3 401.9. (a) Contracts entered into pursuant to the California
- 4 Land Conservation Act of 1965 (Chapter 7 (commencing with
- 5 Section 51200) of Part 1 of Division 1 of Title 5 of the Government
- 6 Code) and recorded between January 1, 1997, and February 28,
- 7 1997, inclusive, shall be deemed timely for purposes of inclusion
- 8 on the January 1, 1997, property tax roll.
- 9 (b) Land zoned as "timberland" pursuant to Chapter 6.7
- 10 (commencing with Section 51100) of Part 1 of Division 1 of Title

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- 5 of the Government Code between January 1, 1997, and February
  28, 1997, inclusive, shall be deemed timely for purposes of
  inclusion on the January 1, 1997, property tax roll.